

DGFT notifies revised Appendix 4R on account of recommendations of the RoDTEP Committee

The Remission of Duties and Taxes on Exported Products (RoDTEP) scheme, implemented from 1 January 2021, is based on the global principle that taxes and duties levied on exported products shall be either exempted or remitted to exporters. The rebate under the said scheme is provided by way of transferable electronic scrip. The list of export items eligible under the Scheme is provided under Appendix 4R along with rates and per unit value caps.

Pursuant to the recommendations of the RoDTEP Committee in relation to apparent errors or anomalies noticed in the earlier notified rates/caps, the Directorate General of Foreign Trade (DGFT) has notified revisions in 432 HS codes under the Appendix 4R.

The revised Appendix 4R will be applicable for exports made from **16 January 2023 to 30 September 2023**.

